

EXHIBIT 27

Dorey, Marie

From: Dorey, Marie
Sent: Tuesday, January 13, 2009 2:18 PM
To: 'Susan_Wilburn@circuitcity.com'
Cc: 'Dana_Griffin@circuitcity.com'
Subject: post claim

Hi

Re: Post claim# 97045, \$181,721.38

After review of this claim, it has been determined it is not valid. Post sales not sufficient to cover claimed amounts.

Pls cancel or advise.

hx

Marie J. Dorey

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Customer Support Svcs.
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